

CHECKLIST FOR ASSESSMENT OF INTERNAL QUALITY ASSURANCE PROGRAM

OIG UNDER REVIEW _____

NAME

DATE

REVIEWER(S)

NOTE: The questions herein are based on the PCIE Policy Statement on Internal Quality Control and External Quality Control Reviews. (Appendix I)

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Through interview of appropriate personnel and review of policies and procedures, determine the following:

1. Does the OIG have an internal quality review program?
2. Does the program result in:
 - a. One overall report on the entity?
 - b. Separate reports issued for the individual units reviewed?
3. Does the program provide for all offices that issue audit reports to be reviewed?
 - a. Are the reviews required to be conducted of each office with reasonable frequency?
 - b. Were all offices that issue audits reviewed?
4. Does the program require timely completion of reviews and reporting of results?
5. Are the reviews carried out by staff members that are independent of the unit being reviewed?
6. Are the reviews led by a senior audit manager?
7. Are staff assigned to reviews required to have the appropriate level of experience?
8. Do the reviews cover the following elements?
 - a. Staff qualifications
 - b. Independence
 - c. Audit performance (including compliance with standards, OMB requirements and internal quality control policies and procedures)

Yes	No	N/A	Remarks and Findings

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	Yes	No	N/A	Remarks and Findings
9. Do the checklists appear to be appropriately comprehensive for determining compliance with applicable auditing standards?				
10. Does the review program require the review reports to include recommendations for corrective action when appropriate?				
11. Does it require the official responsible for managing the organization or unit reviewed to prepare a written response?				
12. Does the policy provide for appropriate corrective action and follow up on deficiencies found during the reviews?				
13. Is there a system to track corrective actions?				
14. Is the internal quality review program suitably designed for purposes of relying on the reports (assuming that the reviews are conducted in accordance with the policies)?				
15. Based on your review of internal review reports (See Appendix D), can you rely on the internal review process to limit the extent of your testing and/or as support for your external review conclusions? If so, identify those areas where such reliance is to be placed.				